

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**School Town of Munster (4740)**

| 1006 Category                              | Account   | FY 1998             | FY 2006             | FY 2007             | FY 2008             | 10 Year Increase | 2 Year Increase | 1 Year Increase |
|--|---|---------------------|---------------------|---------------------|---------------------|------------------|-----------------|-----------------|
| <b>Student Academic Achievement</b>        |   |                     |                     |                     |                     |                  |                 |                 |
|  | 11100 Regular Programs; Elementary  | \$2,976,052         | \$4,624,158         | \$4,661,122         | \$5,332,335         | 79%              | 15%             | 14%             |
|  | 11200 Regular Programs; Middle/Junior High  | \$1,749,349         | \$2,348,825         | \$2,432,144         | \$2,873,780         | 64%              | 22%             | 18%             |
|  | 11300 Regular Programs; High School   | \$2,833,117         | \$3,740,580         | \$3,777,498         | \$4,739,536         | 67%              | 27%             | 25%             |
|  | 11430 Vocational Education; Distributive Education  | \$53,273            | \$71,179            | \$64,109            | \$77,790            | 46%              | 9%              | 21%             |
|  | 11450 Vocational Education; Consumer and Homemaking   | \$54,032            | \$89,869            | \$94,914            | \$151,978           | 181%             | 69%             | 60%             |
|  | 12100 2007 Account Code - Gifted and Talented   | \$166,558           | \$210,428           | \$216,446           | \$124,292           | -25%             | -41%            | -43%            |
|  | 12110 Gifted And Talented; Gifted and Talented  | \$0                 | \$0                 | \$0                 | \$177,204           | n/a              | n/a             | n/a             |
|  | 12340 Physical Impairment; Hearing Impairment   | \$0                 | \$0                 | \$855               | \$200               | n/a              | n/a             | -77%            |
|  | 12350 Physical Impairment; Homebound  | \$14,718            | \$9,156             | \$12,730            | \$14,739            | 0%               | 61%             | 16%             |
|  | 12520 Culturally Different; Compensatory  | \$0                 | \$28,281            | \$43,427            | \$41,855            | n/a              | 48%             | -4%             |
|  | 12610 Learning Disability   | \$38,489            | \$0                 | \$0                 | \$0                 | -100%            | n/a             | n/a             |
|  | 12710 Equal Opportunity At Risk   | \$45,082            | \$58,569            | \$62,507            | \$87,995            | 95%              | 50%             | 41%             |
|  | 12900 Other Special Programs  | \$2,127,281         | \$2,231,110         | \$2,287,878         | \$2,361,651         | 11%              | 6%              | 3%              |
|  | 14100 Summer School Programs; Elementary  | \$89,879            | \$41,626            | \$41,883            | \$30,528            | -66%             | -27%            | -27%            |
|  | 14300 Summer School Programs; High School   | \$114,510           | \$82,282            | \$82,566            | \$57,158            | -50%             | -31%            | -31%            |
|  | 16100 Remediation Testing   | \$4,900             | \$12,497            | \$4,363             | \$10,979            | 124%             | -12%            | 152%            |
|  | 16200 Preventive Remediation  | \$56,217            | \$92,618            | \$100,097           | \$118,899           | 112%             | 28%             | 19%             |
|  | 17100 Payments to Other Governmental Units Within State; Transfer Tuition                             | \$1,936             | \$0                 | \$0                 | \$0                 | -100%            | n/a             | n/a             |
|  | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$37,313            | \$33,447            | \$179,695           | \$176,859           | 374%             | 429%            | -2%             |
|  | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$903,078           | \$1,320,000         | \$1,511,000         | \$1,537,215         | 70%              | 16%             | 2%              |
|  | 17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements     | \$0                 | \$160,239           | \$137,808           | \$113,920           | n/a              | -29%            | -17%            |
|  | 22220 Library/Media Services; School Library  | \$272,725           | \$307,255           | \$321,060           | \$363,606           | 33%              | 18%             | 13%             |
|  | 22230 Library/Media Services; Audiovisual   | \$32,432            | \$111,056           | \$113,318           | \$114,316           | 252%             | 3%              | 1%              |
|  | 22250 Library/Media Services; Computer Assisted Instruction Services                                  | \$1,245             | \$0                 | \$0                 | \$0                 | -100%            | n/a             | n/a             |
|  | 24100 Office of The Principal   | \$916,046           | \$1,393,437         | \$1,345,463         | \$1,575,935         | 72%              | 13%             | 17%             |
|  | 25560 Textbooks for Rent or Resale; Textbooks and Workbooks   | \$238,871           | \$407,395           | \$221,616           | \$46,590            | -80%             | -89%            | -79%            |
|  | 25570 Textbooks for Rent or Resale; Materials and Supplies  | \$345,604           | \$519,092           | \$435,693           | \$494,129           | 43%              | -5%             | 13%             |
|  | 26497 2007 Account Code - Teachers Retirement Fund  | \$399,112           | \$822,207           | \$820,505           | \$428,671           | 7%               | -48%            | -48%            |
| <b>Student Academic Achievement Total</b>  |   | <b>\$13,471,819</b> | <b>\$18,715,306</b> | <b>\$18,968,696</b> | <b>\$21,052,159</b> | <b>56%</b>       | <b>12%</b>      | <b>11%</b>      |
| <b>Student Instructional Support</b>       |   |                     |                     |                     |                     |                  |                 |                 |
|  | 21220 Guidance Services; Counseling Services  | \$320,351           | \$335,857           | \$354,868           | \$415,747           | 30%              | 24%             | 17%             |
|  | 21340 Health Services; Nurse Services   | \$120,449           | \$180,471           | \$193,359           | \$206,335           | 71%              | 14%             | 7%              |
|  | 21430 Psychological Counseling  | \$14,178            | \$36,995            | \$30,440            | \$32,995            | 133%             | -11%            | 8%              |
|  | 21990 Other Support Services, Students; Other Student Services  | \$0                 | \$6,747             | \$6,415             | \$7,765             | n/a              | 15%             | 21%             |
|  | 22110 Improvement of Instruction; Service Area Direction  | \$0                 | \$22,059            | \$3,586             | \$800               | n/a              | -96%            | -78%            |
|  | 22120 Improvement of Instruction; Instruction and Curriculum Development                              | \$108,632           | \$216,943           | \$179,704           | \$261,579           | 141%             | 21%             | 46%             |
|  | 22130 Improvement of Instruction; Instructional Staff Training  | \$69,006            | \$10,572            | \$18,402            | \$6,940             | -90%             | -34%            | -62%            |
|  | 22360 Instruction, Related Technology; Network Support  | \$0                 | \$0                 | \$0                 | \$291,900           | n/a              | n/a             | n/a             |
|  | 23110 Board of Education; Service Area Direction  | \$20,051            | \$19,692            | \$26,706            | \$47,889            | 139%             | 143%            | 79%             |
|  | 23190 Board of Education; Other Governing Body Services   | \$1,137             | \$2,500             | \$1,110             | \$29,693            | > 500%           | > 500%          | > 500%          |
|  | 23210 Executive Administration; Office of The Superintendent  | \$221,706           | \$340,439           | \$340,545           | \$389,628           | 76%              | 14%             | 14%             |
|  | 23220 Executive Administration; Community Relations   | \$18,149            | \$25,962            | \$24,772            | \$26,736            | 47%              | 3%              | 8%              |
|  | 24900 Other Support Services, School Administration   | \$8,895             | \$17,332            | \$16,874            | \$24,040            | 170%             | 39%             | 42%             |
|  | 25750 Personnel Services; Health Services   | \$515               | \$0                 | \$0                 | \$785               | 52%              | n/a             | n/a             |
|  | 25790 Personnal Services; Other Professional Services   | \$0                 | \$0                 | \$0                 | \$949,352           | n/a              | n/a             | n/a             |
|  | 26700 2007 Account Code - Technology Coordinator  | \$59,987            | \$0                 | \$0                 | \$0                 | -100%            | n/a             | n/a             |
|  | 26710 2007 Account Code - Technology Support and Maintenance  | \$0                 | \$383,895           | \$394,229           | \$253,113           | n/a              | -34%            | -36%            |
| <b>Student Instructional Support Total</b> |   | <b>\$963,058</b>    | <b>\$1,599,463</b>  | <b>\$1,591,011</b>  | <b>\$2,945,294</b>  | <b>206%</b>      | <b>84%</b>      | <b>85%</b>      |
| <b>Overhead and Operational</b>            |   |                     |                     |                     |                     |                  |                 |                 |
|  | 23150 Board of Education; Legal Services  | \$10,568            | \$34,402            | \$33,914            | \$17,285            | 64%              | -50%            | -49%            |
|  | 23160 Board of Education; Promotion Expenses  | \$8,235             | \$23,848            | \$21,859            | \$23,243            | 182%             | -3%             | 6%              |
|  | 23230 Executive Administration; Staff Relations and Negotiations                                      | \$17,496            | \$32,453            | \$25,613            | \$34,013            | 94%              | 5%              | 33%             |
|  | 25110 Fiscal Services; Office of The Business Manager   | \$174,632           | \$250,144           | \$278,460           | \$328,162           | 88%              | 31%             | 18%             |

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**School Town of Munster (4740)**

| 1006 Category                         | Account   | FY 1998            | FY 2006            | FY 2007            | FY 2008             | 10 Year Increase | 2 Year Increase | 1 Year Increase |
|---------------------------------------|---|--------------------|--------------------|--------------------|---------------------|------------------|-----------------|-----------------|
|                                       | 25160 Fiscal Services; Financial Accounting   | \$200              | \$910              | \$910              | \$545               | 173%             | -40%            | -40%            |
|                                       | 25191 Other Fiscal Services; Refund of Revenue  | \$414              | \$9,016            | \$5,586            | \$16,687            | > 500%           | 85%             | 199%            |
|                                       | 25192 Other Fiscal Services; Petty Cash   | \$250              | \$300              | \$300              | \$300               | 20%              | 0%              | 0%              |
|                                       | 25193 Other Fiscal Services; Printed Forms  | \$6,762            | \$3,560            | \$2,265            | \$216               | -97%             | -94%            | -90%            |
|                                       | 25195 Other Fiscal Services; Bank Account Service Charge                                    | \$13,870           | \$0                | \$0                | \$15                | -100%            | n/a             | n/a             |
|                                       | 25199 Other Fiscal Services; Other  | \$4,038            | \$3,211            | \$5,500            | \$3,701             | -8%              | 15%             | -33%            |
|                                       | 25300 Printing, Publishing, and Duplicating Services  | \$0                | \$0                | \$0                | \$98                | n/a              | n/a             | n/a             |
|                                       | 25890 Other Technology Services   | \$23,305           | \$47,509           | \$51,475           | \$52,948            | 127%             | 11%             | 3%              |
|                                       | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings                 | \$1,865,415        | \$2,933,309        | \$3,084,937        | \$3,453,540         | 85%              | 18%             | 12%             |
|                                       | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds                   | \$16,176           | \$96,171           | \$107,962          | \$116,791           | > 500%           | 21%             | 8%              |
|                                       | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment                 | \$517,487          | \$277,574          | \$311,831          | \$311,956           | -40%             | 12%             | 0%              |
|                                       | 26499 2007 Account Code - Other   | \$22,128           | \$19,572           | \$57,548           | \$20,268            | -8%              | 4%              | -65%            |
|                                       | 26700 Operation and Maintenance of Plant Services; Insurance                                | \$130,549          | \$249,150          | \$341,540          | \$225,928           | 73%              | -9%             | -34%            |
|                                       | 27010 Student Transportation; Service Area Direction  | \$122,633          | \$185,695          | \$137,499          | \$158,433           | 29%              | -15%            | 15%             |
|                                       | 27100 Student Transportation; Vehicle Operation   | \$272,047          | \$492,369          | \$579,953          | \$675,737           | 148%             | 37%             | 17%             |
|                                       | 27200 Student Transportation; Monitoring Services   | \$11,624           | \$2,944            | \$3,016            | \$3,288             | -72%             | 12%             | 9%              |
|                                       | 27300 Student Transportation; Vehicle Servicing and Maintenance                             | \$222,426          | \$401,273          | \$395,967          | \$535,853           | 141%             | 34%             | 35%             |
|                                       | 27400 Student Transportation; Purchase of School Buses                                      | \$163,406          | \$97,958           | \$416,269          | \$589,678           | 261%             | > 500%          | 42%             |
|                                       | 27500 Student Transportation; Insurance on Buses  | \$57,558           | \$109,471          | \$43,925           | \$95,931            | 67%              | -12%            | 118%            |
|                                       | 27700 Student Transportation; Contracted Transportation Services                            | \$7,270            | \$5,574            | \$0                | \$129               | -98%             | -98%            | n/a             |
|                                       | 27900 Student Transportation; Other Student Transportation Services                         | \$50,880           | \$51,600           | \$51,600           | \$51,600            | 1%               | 0%              | 0%              |
|                                       | 27910 Student Transportation; Bus Driver Training   | \$1,718            | \$0                | \$0                | \$0                 | -100%            | n/a             | n/a             |
|                                       | 31100 Food Services Operations; Service Area Direction                                      | \$85,940           | \$158,281          | \$152,669          | \$193,665           | 125%             | 22%             | 27%             |
|                                       | 31200 Food Services Operations; Food Preparation and Dispensing                             | \$260,515          | \$443,815          | \$484,707          | \$520,576           | 100%             | 17%             | 7%              |
|                                       | 31300 Food Services Operations; Food Delivery   | \$0                | \$737              | \$1,205            | \$896               | n/a              | 21%             | -26%            |
|                                       | 31400 Food Services Operations; Food Purchases  | \$308,496          | \$565,397          | \$623,693          | \$625,146           | 103%             | 11%             | 0%              |
|                                       | 31900 Other Food Services   | \$33,058           | \$22,871           | \$85,501           | \$28,537            | -14%             | 25%             | -67%            |
|                                       | 33100 Community Service Operations; Direction of Community Services                         | \$0                | \$855              | \$6,540            | \$995               | n/a              | 16%             | -85%            |
|                                       | 33200 Community Recreation  | \$3,628            | \$28,847           | \$31,913           | \$33,657            | > 500%           | 17%             | 5%              |
|                                       | 33400 Athletic Coaches  | \$229,028          | \$378,091          | \$572,902          | \$437,993           | 91%              | 16%             | -24%            |
|                                       | 33910 High School Band Uniforms   | \$0                | \$0                | \$163              | \$299               | n/a              | n/a             | 83%             |
|                                       | 33990 Other Community Services; Other   | \$3,079            | \$16,668           | \$17,143           | \$29,511            | > 500%           | 77%             | 72%             |
|                                       | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$465,000          | \$585,000          | \$1,058,339        | \$1,239,612         | 167%             | 112%            | 17%             |
|                                       | 52200 Debt Services; Interest on Debt; Temporary Loans                                      | \$144,466          | \$466,505          | \$522,966          | \$740,121           | 412%             | 59%             | 42%             |
|                                       | 60700 Debt Services; Nonprogramed Charges; Scholarships                                     | \$0                | \$1,592            | \$1,770            | \$1,725             | n/a              | 8%              | -3%             |
| <b>Overhead and Operational Total</b> |   | <b>\$5,254,296</b> | <b>\$7,996,673</b> | <b>\$9,517,437</b> | <b>\$10,569,081</b> | <b>101%</b>      | <b>32%</b>      | <b>11%</b>      |
| <b>Nonoperational</b>                 |   |                    |                    |                    |                     |                  |                 |                 |
|                                       | 25350 2007 Account Code - Building Acquisition, Construction and Improvement                | \$3,695,824        | \$2,387,265        | \$2,024,096        | \$785,621           | -79%             | -67%            | -61%            |
|                                       | 40100 Facilities Acquisition and Construction; Service Area Direction                       | \$139,187          | \$151,103          | \$156,713          | \$197,801           | 42%              | 31%             | 26%             |
|                                       | 41000 Facilities Acquisition and Construction; Land Acquisition and Development             | \$0                | \$390,414          | \$3,520            | \$0                 | n/a              | -100%           | -100%           |
|                                       | 43000 Facilities Acquisition and Construction; Professional Services                        | \$0                | \$900              | \$0                | \$38,297            | n/a              | > 500%          | n/a             |
|                                       | 45100 Building Acquisition, Construction and Improvements                                   | \$0                | \$0                | \$0                | \$636,592           | n/a              | n/a             | n/a             |
|                                       | 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment               | \$31,277           | \$14,792           | \$217,668          | \$110,603           | 254%             | > 500%          | -49%            |
|                                       | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment        | \$1,404,716        | \$478,788          | \$394,572          | \$582,618           | -59%             | 22%             | 48%             |
|                                       | 51100 Debt Services; Principal on Debt; Bonds   | \$0                | \$491,750          | \$955,506          | \$1,158,041         | n/a              | 135%            | 21%             |
|                                       | 53100 Debt Services; Lease Rental; Buildings ; Principal                                    | \$3,703,750        | \$5,886,067        | \$6,099,021        | \$6,176,614         | 67%              | 5%              | 1%              |
| <b>Nonoperational Total</b>           |   | <b>\$8,974,755</b> | <b>\$9,801,079</b> | <b>\$9,851,096</b> | <b>\$9,686,188</b>  | <b>8%</b>        | <b>-1%</b>      | <b>-2%</b>      |
| <b>prorated</b>                       |   |                    |                    |                    |                     |                  |                 |                 |
|                                       | 26491 2007 Account Code - PERF  | \$189,121          | \$396,772          | \$432,525          | \$215,009           | 14%              | -46%            | -50%            |
|                                       | 26492 2007 Account Code - Social Security   | \$1,126,190        | \$1,477,281        | \$1,535,704        | \$737,573           | -35%             | -50%            | -52%            |
|                                       | 26494 2007 Account Code - Group Insurance   | \$1,544,585        | \$2,623,257        | \$3,795,573        | \$2,654,597         | 72%              | 1%              | -30%            |
|                                       | 26496 2007 Account Code - Unemployment Compensation   | \$11,951           | \$2,761            | \$14,637           | \$1,826             | -85%             | -34%            | -88%            |
|                                       | 26498 2007 Account Code - Severance / Early Retirement Pay                                  | \$290,662          | \$785,425          | \$996,926          | \$835,749           | 188%             | 6%              | -16%            |
| <b>prorated Total</b>                 |   | <b>\$3,162,509</b> | <b>\$5,285,496</b> | <b>\$6,775,365</b> | <b>\$4,444,753</b>  | <b>41%</b>       | <b>-16%</b>     | <b>-34%</b>     |

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**School Town of Munster (4740)**

1006 Category      Account      FY 1998      FY 2006      FY 2007      FY 2008      10 Year Increase      2 Year Increase      1 Year Increase

| 1006 Category                           | FY 1998      | FY 2006      | FY 2007      | FY 2008      | 10 Year Increase | 2 Year Increase | 1 Year Increase | FY98 % of Total Exp | FY06 % of Total Exp | FY07 % of Total Exp | FY08 % of Total Exp |
|---|--------------|--------------|--------------|--------------|------------------|-----------------|-----------------|---------------------|---------------------|---------------------|---------------------|
| Student Academic Achievement            | \$15,909,716 | \$22,844,642 | \$24,270,964 | \$24,539,116 | 54%              | 7%              | 1%              | 50.0%               | 52.6%               | 52.0%               | 50.4%               |
| Student Instructional Support           | \$1,123,445  | \$1,898,646  | \$1,973,277  | \$3,198,685  | 185%             | 68%             | 62%             | 3.5%                | 4.4%                | 4.2%                | 6.6%                |
| Overhead and Operational Nonoperational | \$5,788,542  | \$8,806,529  | \$10,550,601 | \$11,243,713 | 94%              | 28%             | 7%              | 18.2%               | 20.3%               | 22.6%               | 23.1%               |
| Grand Total                             | \$31,826,437 | \$43,398,018 | \$46,703,606 | \$48,697,476 | 53%              | 12%             | 4%              | 28.3%               | 22.7%               | 21.2%               | 20.0%               |

|  | FY1998 | FY2006 | FY2007 | FY2008 |
|--|--------|--------|--------|--------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 53.5%  | 57.0%  | 56.2%  | 57.0%  |